

**Statements of Federal Financial Accounting Standards  
(SFFASs)  
As of June 2000**

<u>Number</u>	<u>Title</u>	<u>FY to Implement</u>
No. 1	Accounting for Selected Assets and Liabilities	1994
No. 2	Accounting for Direct Loans and Loan Guarantees	1994
No. 3	Accounting for Inventory and Related Property	1994
No. 4	Managerial Cost Accounting Concepts and Standards	1998
No. 5	Accounting for Liabilities of the Federal Government	1997
No. 6	Accounting for Property, Plant and Equipment	1998
No. 7	Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting	1998
No. 8	Supplementary Stewardship Reporting	1998
★No. 9	Deferral of SFFAS 4 – Managerial Cost Accounting	1998
★No. 10	Accounting for Internal Use Software (amends SFFAS 6)	2001
★No. 11	Amendments to Accounting for PP&E: Definitions (amends SFFASs 6 and 8)	1999
★No. 12	Recognition of Contingent Liabilities from Litigation (amends SFFAS 5)	1998
★No. 13	Deferral of Paragraph 65-2 – Material Revenue-Related Transactions (amends SFFAS 7)	1999
★No. 14	Amendments to Deferred Maintenance Reporting (amends SFFASs 6 and 8)	1999
★No. 15	Management Discussion and Analysis – Standards	1999
★No. 16	Amendments to Accounting for PP&E: Multi-Use Heritage Assets (amends SFFASs 6 and 8)	2000

<u>Number</u>	<u>Title</u>	<u>FY to Implement</u>
★No. 17	Accounting for Social Insurance	2000
★No. 18	Amendments to Accounting Standards for Direct Loans and Loan Guarantees	2001